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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/609,033	06/27/2003	Mark R. Albrecht	29321/2002B	8381
7590 10/31/2007 Miele Law Group 137 South Main Street			EXAMINER	
			ALMATRAHI, FARIS S	
Natick, MA 01760			ART UNIT	PAPER NUMBER
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Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

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,	Application No.	Applicant(s)			
	10/609,033	ALBRECHT, MARK R.			
Office Action Summary	Examiner	Art Unit			
•	Faris Almatrahi	4137			
The MAILING DATE of this communication apperiod for Reply	pears on the cover sheet with the	correspondence address			
A SHORTENED STATUTORY PERIOD FOR REPL WHICHEVER IS LONGER, FROM THE MAILING D - Extensions of time may be available under the provisions of 37 CFR 1. after SIX (6) MONTHS from the mailing date of this communication. - If NO period for reply is specified above, the maximum statutory period - Failure to reply within the set or extended period for reply will, by statute Any reply received by the Office later than three months after the mailine earned patent term adjustment. See 37 CFR 1.704(b).	OATE OF THIS COMMUNICATION 136(a). In no event, however, may a reply be to will apply and will expire SIX (6) MONTHS from the cause the application to become ABANDON	ON. imely filed m the mailing date of this communication. IED (35 U.S.C. § 133).			
Status					
1) Responsive to communication(s) filed on 27 J	<u>lune 2003</u> .				
· <u> </u>	This action is FINAL . 2b)⊠ This action is non-final.				
	3) Since this application is in condition for allowance except for formal matters, prosecution as to the merits is				
closed in accordance with the practice under	Ex parte Quayle, 1935 C.D. 11, 4	453 O.G. 213.			
Disposition of Claims					
· 4)⊠ Claim(s) <u>1-20</u> is/are pending in the application).····································				
4a) Of the above claim(s) is/are withdra	wn from consideration.				
5) Claim(s) is/are allowed.		•			
6)⊠ Claim(s) <u>1-20</u> is/are rejected.					
7) Claim(s) is/are objected to.		•			
8) Claim(s) are subject to restriction and/o	or election requirement.				
Application Papers					
9) The specification is objected to by the Examine	er.				
10) The drawing(s) filed on is/are: a) acc		Examiner.			
Applicant may not request that any objection to the					
Replacement drawing sheet(s) including the correct	ction is required if the drawing(s) is o	bjected to. See 37 CFR 1.121(d).			
11) The oath or declaration is objected to by the E	xaminer. Note the attached Offic	e Action or form PTO-152.			
Priority under 35 U.S.C. § 119					
12) ☐ Acknowledgment is made of a claim for foreign	n priority under 35 U.S.C. § 119(a	a)-(d) or (f).			
a) ☐ All b) ☐ Some * c) ☐ None of:					
 Certified copies of the priority document 	ts have been received.				
2. Certified copies of the priority document	ts have been received in Applica	tion No			
3. Copies of the certified copies of the prior	•	ed in this National Stage			
application from the International Burea	, , , ,				
* See the attached detailed Office action for a list	t of the certified copies not receiv	red.			
•					
Attachment(s)	•				
1) Notice of References Cited (PTO-892)	4) Interview Summar				
2) Notice of Draftsperson's Patent Drawing Review (PTO-948) 3) Information Disclosure Statement(s) (PTO/SB/08)	Paper No(s)/Mail [5) Notice of Informal				
Paper No(s)/Mail Date <u>See Continuation Sheet</u> .	6) Other:				

Continuation of Attachment(s) 3). Information Disclosure Statement(s) (PTO/SB/08), Paper No(s)/Mail Date :November 16, 2006, January 12, 2006.

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DETAILED ACTION

Status of the Application

- 1. Claims 1-20 are pending in this application.
- 2. If applicant is aware of any prior art or any co-pending application not already on record, the applicant is reminded of his/her duty under 37 C.F.R §1.56 to disclose the same.

Claim Rejections - 35 USC § 112

- 3. The following is a quotation of the second paragraph of 35 U.S.C. 112:
 - The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.
- 4. **Claims 1 and 4** are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.
- 5. Claim-1 recites the limitations "reporting the status of the financial service project" and "information concerning the ultimate client". There is insufficient antecedent basis for these limitations in the claim. Applicant did not specify as to what "financial service project" or "the ultimate client" he is referring to. Claim 1 also recites the limitation "the outsourced personnel preparing the tax returns through a remote limited access client located outside the first and second countries connected to the host server". The limitation as recited does not clearly disclose component of a method claim.

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6. Claim 4 recites the limitation "comprising the intermediary service firm". There is insufficient antecedent basis for this limitation in the claim. Applicant specified "an intermediary firm" in claim 3 and then narrowed the limitation by disclosing "intermediary service firm" in claim 4. It is unclear as to what the applicant is referring to.

Claim Rejections - 35 USC § 103

- 7. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:
 - (a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negatived by the manner in which the invention was made.
- 8. Claims 1-20 are rejected under 35 U.S.C 103(a) as being unpatentable over Baker (US Pat No. 6,473,741) in view of Dang et al. (US Publication No. 2003/0101111).
- 9. Regarding Claim 1, Baker discloses a tax preparation method comprising:
 - For plural respective direct service providers, loading, onto a remotely accessible
 part of a common host server, client specific financial files and corresponding
 reference materials, the host server providing access to a remote computer client
 of information concerning the ultimate client specific files and corresponding
 reference materials (Column 10 line 56 Column 11 line 20).

- Retaining outsourced personnel to prepare tax returns for the clients of the direct service providers, the outsourced personnel preparing the tax returns while located outside the first and second countries (Column 3 lines 1-46).
- Monitoring and reporting the status of the financial service project (Column 12, lines 41-67).
- 10. Baker fails to explicitly disclose a financial services outsourcing method for facilitating outsourcing of tax return preparation services for numerous clients on behalf of plural direct service providers serving the numerous clients, the financial services being outsourced to a given outsourcing group, the clients comprising a first set of clients in a first country, having tax return filing obligation for the first country, and comprising a second set of clients in a second country having tax return filing obligations for the second country; providing the outsourced personnel limited access to the server; the outsourced personnel preparing the tax returns through a remote limited access client located outside the first and second countries connected to the host server.
- 11. However, Dang suggests a financial services outsourcing method for facilitating outsourcing of tax return preparation services for numerous clients on behalf of plural direct service providers serving the numerous clients, the financial services being outsourced to a given outsourcing group, the clients comprising a first set of clients in a first country, having tax return filing obligation for the first country, and comprising a second set of clients in a second country having tax return filing obligations for the second country (Paragraph [0108]); providing the outsourced personnel limited access

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to the server (Figure 6, Paragraph [0011]); the outsourced personnel preparing the tax returns through a remote limited access client located outside the first and second countries connected to the host server (Paragraph [0015]).

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- 12. Therefore, it would have been obvious to one of ordinary skill in the art at the time the invention was made to use the teachings of Dang in the device of Baker reference to include a financial services outsourcing method for facilitating outsourcing of tax return preparation services for numerous clients on behalf of plural direct service providers serving the numerous clients, the financial services being outsourced to a given outsourcing group, the clients comprising a first set of clients in a first country, having tax return filing obligation for the first country, and comprising a second set of clients in a second country having tax return filing obligations for the second country; providing the outsourced personnel limited access to the server; the outsourced personnel preparing the tax returns through a remote limited access client located outside the first and second countries connected to the host server, for the advantage of reducing internal information technology expenses of merchants by eliminating the need for an in-house internally developed tax system (Dang, Paragraph [0036]).
- 13. Regarding Claim 2, Baker discloses a method wherein the tax preparation services comprise individual tax return preparation services (Column 10 line 56 Column 11 line 2).
- 14. Regarding Claim 3, Baker fails to explicitly disclose a method wherein the tax returns are outsourced through an intermediary firm to the outsourced personnel.

- 15. However, Dang discloses a method wherein the tax returns are outsourced through an intermediary firm to the outsourced personnel (Paragraphs [0035] [0036]).
- 16. Therefore, it would have been obvious to one of ordinary skill in the art at the time the invention was made to use the teachings of Dang in the device of Baker reference to include a method wherein the tax returns are outsourced through an intermediary firm to the outsourced personnel, for the advantage of reducing internal information technology expenses of merchants by eliminating the need for an in-house internally developed tax system (Dang, Paragraph [0036]).
- 17. Regarding Claim 4, Baker fails to explicitly disclose a method comprising the intermediary service firm interacting with the outsourced personnel through use of servicing a servicing computer system, and interacting with the plural direct service providers through use of the servicing computer system.
- 18. However, Dang discloses a method comprising the intermediary service firm interacting with the outsourced personnel through use of servicing a servicing computer system, and interacting with the plural direct service providers through use of the servicing computer system (Paragraph [0086], Paragraph [0092]).
- 19. Therefore, it would have been obvious to one of ordinary skill in the art at the time the invention was made to use the teachings of Dang in the device of Baker reference to include a method comprising the intermediary service firm interacting with the outsourced personnel through use of servicing a servicing computer system, and interacting with the plural direct service providers through use of the servicing computer system, for the advantage of reducing internal information technology expenses of

merchants by eliminating the need for an in-house internally developed tax system (Dang, Paragraph [0036]).

- 20. Regarding Claim 5, Baker discloses a method wherein the direct service providers comprise accounting firms (Column 3 lines 1-8).
- 21. Regarding Claims 6 and 8, Baker discloses a method wherein the host server provides limited screen shot access to the remote client computer of information concerning the client specific financial files and corresponding reference materials (Figure 1, Column 11 lines 3-35).
- 22. Regarding Claims 7-11, Baker fails to explicitly disclose a method wherein the host server comprises a CITRIX server or an ASP server running tax software for use by the plural independent direct service providers provided with access to the ASP server.
- 23. However, Dang discloses a method wherein the host server comprises Unix-based systems and Windows NT server, which reads on the host server comprising a CITRIX server or an ASP server running tax software for use by the plural independent direct service providers provided with access to the ASP server (Paragraph [0104]).
- 24. Therefore, it would have been obvious to one of ordinary skill in the art at the time the invention was made to use the teachings of Dang in the device of Baker reference to include a method wherein the host server comprises a CITRIX server or an ASP server running tax software for use by the plural independent direct service providers provided with access to the ASP server, for the advantage of providing a commonly utilized operating system and server.

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25. Regarding Claim 12, Baker discloses a method wherein the corresponding reference materials comprise image files of physical reference materials (Column 2 lines 1-11).

- 26. Regarding Claim 13, Baker discloses a method wherein the client specific financial files and corresponding reference materials comprise tax filer specific tax files and image files (Column 9 lines 53-64).
- 27. Regarding Claim 14, Baker discloses a method further comprising loading onto the remotely accessible part of the host server tax preparation software (Column 9 lines 60-64).
- 28. Regarding Claim 15, Baker discloses a tax preparation method in the private sector, which reads on the outsourced personnel prepare tax returns while located in India (Column 2 lines 42-67).
- 29. Regarding Claim 16, Baker discloses a method further comprising a given direct service provider interviewing a tax filer and obtaining supporting documentation for the tax filer's tax return (Column 11 lines 27-35).
- 30. Regarding Claim 17, Baker discloses a method wherein the direct service provider comprises an accounting firm (Column 3 lines 37-47).
- 31. Regarding Claim 18, Baker discloses a method wherein the supporting documentation comprises the last season tax return as filed, receipts, and summary information regarding finances of the tax filer (Column 12 lines 1-29).
- 32. Regarding Claim 19, Baker discloses a method further comprising the given direct service provider setting up a tax file compatible with a given tax software

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package, and rendering the supporting documentation electronic (Column 9 lines 53-64, Column 11 lines 27-35).

33. Regarding Claim 20, Baker discloses a method wherein rendering the supporting documentation electronic comprises scanning supporting documents into image files (Column 9 lines 53-64, Column 11 lines 27-35).

Double Patenting

34. The nonstatutory double patenting rejection is based on a judicially created doctrine grounded in public policy (a policy reflected in the statute) so as to prevent the unjustified or improper timewise extension of the "right to exclude" granted by a patent and to prevent possible harassment by multiple assignees. A nonstatutory obviousness-type double patenting rejection is appropriate where the conflicting claims are not identical, but at least one examined application claim is not patentably distinct from the reference claim(s) because the examined application claim is either anticipated by, or would have been obvious over, the reference claim(s). See, e.g., *In re Berg*, 140 F.3d 1428, 46 USPQ2d 1226 (Fed. Cir. 1998); *In re Goodman*, 11 F.3d 1046, 29 USPQ2d 2010 (Fed. Cir. 1993); *In re Longi*, 759 F.2d 887, 225 USPQ 645 (Fed. Cir. 1985); *In re Van Ornum*, 686 F.2d 937, 214 USPQ 761 (CCPA 1982); *In re Vogel*, 422 F.2d 438, 164 USPQ 619 (CCPA 1970); and *In re Thorington*, 418 F.2d 528, 163 USPQ 644 (CCPA 1969).

A timely filed terminal disclaimer in compliance with 37 CFR 1.321(c) or 1.321(d) may be used to overcome an actual or provisional rejection based on a nonstatutory double patenting ground provided the conflicting application or patent either is shown to be commonly owned with this application, or claims an invention made as a result of activities undertaken within the scope of a joint research agreement.

Effective January 1, 1994, a registered attorney or agent of record may sign a terminal disclaimer. A terminal disclaimer signed by the assignee must fully comply with 37 CFR 3.73(b).

35. Claims 1-20 provisionally rejected on the ground of nonstatutory double patenting over claims 1-3, 5-8, 11, and 13-20 of copending Application No. 10/608,651 and over claims 1-4, 6, 8, 11-14, and 16-26 of copending Application 10/608,664. This is a

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provisional double patenting rejection since the conflicting claims have not yet been patented.

The subject matter claimed in the instant application is fully disclosed in the referenced copending application and would be covered by any patent granted on that copending application since the referenced copending application and the instant application are claiming common subject matter, as follows:

Instant Application: 10/609,033	Copending Application: 10/608,651	Copending Application: 10/608,664
Claim 1: A financial services outsourcing method for facilitating outsourcing of tax return preparation services for numerous clients on behalf of plural direct service providers serving the numerous clients, the financial services being outsourced to a given outsourcing group, the clients comprising a first set of clients in a first country, having tax return filing obligations for the first country, and comprising a second set of clients in a second country having tax return filing obligations for the second country, the method comprising: for plural respective direct service providers, loading, onto a remotely accessible part of a common host server, client specific financial files and corresponding reference materials, the host server providing access to a remote computer client of information concerning the ultimate client specific financial files and corresponding reference materials; retaining outsourced personnel to prepare tax returns for the clients of the direct service providers, the outsourced personnel preparing the tax returns while located outside the first and second countries; providing the outsourced personnel limited access to the server; the outsourced personnel preparing the tax returns through a remote limited access client located outside the first and second countries connected to the host server; and monitoring and reporting the status of the financial service project.	Claim 1: A financial services outsourcing method for facilitating a direct service provider's management of human resources for providing financial services to numerous clients, the financial services being outsourced to an outsourcing group abroad, the method comprising: for plural respective direct service providers, loading, onto a remotely accessible part of a common host server located in a given country, client specific financial files and corresponding reference materials, the host server providing access to a remote computer client of information concerning the ultimate client specific financial files and corresponding reference materials; retaining outsourced personnel to perform tax return preparation services for clients of the direct service providers during a tax season in a given year and to perform other financial service projects for the clients of the direct service providers during a different season of the given year, the outsourced personnel preparing the tax returns and performing the other financial service projects while in an outsource country different from the given country; providing the outsourced personnel performing the financial service project through a remote limited access client located in the outsource country; and monitoring and reporting the status of the tax return preparation and of the other financial service projects.	Claim 1: A financial services outsourcing method for facilitating a direct service provider's outsourcing of financial services for numerous ultimate clients, the financial services being outsourced to an outsourcing group abroad, the method comprising: For plural respective direct service providers, loading, onto a remotely accessible part of a common host server located in the United States, ultimate client specific financial files and corresponding reference materials, the host server providing access to a remote computer client of information concerning the ultimate client specific financial files and corresponding reference materials; retaining outsourced personnel to perforn financial service projects for ultimate clients of the financial services firms, the outsourced personnel performing the financial service projects while located outside the United States; providing the outsourced personnel limited access to the server; the outsourced personnel performing the financial service project through a remote limited access client located outside the United States connected to the host server; and monitoring and reporting the status of the financial service project. Claim 2: The method according to claim 1, wherein the financial services comprise tax return preparation services.
Claim 2: The method according to claim 1, wherein the tax return preparation services comprise individual tax return preparation services.	Claim 2: The method according to claim 1, wherein the tax return preparation services comprise individual tax return preparation services.	Claim 3: The method according to claim 2, wherein the tax return preparation services comprise individual tax return preparation services.
Claim 3: The method according to claim 1, wherein the tax returns are outsourced through an intermediary firm to the outsourced personnel.	Claim 3: The method according to claim 1, wherein the tax returns are outsourced through an intermediary firm to the outsourced personnel.	Claim 4: The method according to claim 1, wherein the financial services are outsourced through an intermediary firm to the outsourced personnel.

Claim 4: The method according to claim	Claim 5: The method according to claim	Claim 6: The method according to claim
3, further comprising the intermediary	3, further comprising the intermediary	4, further comprising an intermediary
service firm interacting with the	service firm interacting with the	service firm interacting with the
outsourced personnel through use of a	outsourced personnel through use of a	outsourced personnel through use of a
servicing computer system, and	servicing computer system, and	servicing computer system, and
interacting with the plural direct service	interacting with the plural direct service	interacting with the plural direct service
providers through use of the servicing	providers through use of the servicing	providers through use of the servicing
computer system	computer system.	computer system.
Claim 5: The method according to claim	Claim 6: The method according to claim	Claim 8: The method according to claim
3, wherein the direct service providers	3, wherein the direct service providers	3, wherein the direct service providers
comprise accounting firms.		comprise CPA firms.
	comprise accounting firms.	
Claim 6: The method according to claim	Claim 7: The method according to claim	Claim 11: The method according to claim
1, wherein the host server provides	1, wherein the host server provides	2, wherein the host server provides
limited screen shot access to the remote	limited screen shot access to the remote	limited screen shot access to the remote
client computer of information concerning	client computer of information concerning	client computer of information concerning
the client specific financial files and	the client specific financial files and	the ultimate client specific financial files
corresponding reference materials.	corresponding reference materials.	and corresponding reference materials.
Claim 7: The method according to claim	Claim 8: The method according to claim	Claim 12: The method according to claim
6, wherein the host server comprises a	l	
•	7, wherein the host server comprises a	11, wherein the host server comprises a
CITRIX server.	CITRIX server.	CITRIX server.
Claim 8: The method according to claim	Claim 2 and Claim 7 above	Claim 13: The method according to claim
2, wherein the host server provides		3, wherein the host server provides
limited screen shot access to the remote		limited screen shot access to the remote
client computer of information concerning		client computer of information concerning
the ultimate client specific financial files		the ultimate client specific financial files
and corresponding reference materials.		and corresponding reference materials.
Claim 9: The method according to claim	Claim 2 and Claim 8 above	
,	Claim 2 and Claim 6 above	Claim 14: The method according to claim
8, wherein the host server comprises a		13, wherein the host server comprises a
CITRIX server.		CITRIX server.
Claim 10: The method according to claim	Claim 11: The method according to claim	Claim 16: The method according claim 2,
1, wherein the host server comprises an	1, wherein the host server comprises an	wherein the host server comprises an
ASP sewer running tax software for use	ASP server running tax software for use	ASP server running tax software for use
by plural independent direct service	by plural independent direct service	by plural independent direct service
providers provided with access to the	providers provided with access to the	providers provided with access to the
ASP server.		
	ASP server.	ASP server.
Claim 11: The method according to claim	Claim 2 and Claim 11 above	Claim 17: The method according to claim
2, wherein the host server comprises an		3, wherein the host server comprises an
ASP server running tax software for use		ASP server running tax software for use
by plural independent direct service		by plural independent direct service
providers provided with access to the		providers provided with access to the
ASP server.	i i	ASP server.
Claim 12: The method according to claim		ASP Server.
	Claim 13: The method according to claim	
	Claim 13: The method according to claim	Claim 18: The method according to claim
1, wherein the corresponding reference	1, wherein the corresponding reference	Claim 18: The method according to claim 1, wherein the corresponding reference
wherein the corresponding reference materials comprise image files of physical	wherein the corresponding reference materials comprise image files of physical	Claim 18: The method according to claim 1, wherein the corresponding reference materials comprise image files of physical
wherein the corresponding reference materials comprise image files of physical reference materials.	wherein the corresponding reference materials comprise image files of physical reference materials.	Claim 18: The method according to claim 1, wherein the corresponding reference materials comprise image files of physical reference materials.
1, wherein the corresponding reference materials comprise image files of physical reference materials. Claim 13: The method according to claim	wherein the corresponding reference materials comprise image files of physical reference materials. Claim 14: The method according to claim	Claim 18: The method according to claim 1, wherein the corresponding reference materials comprise image files of physical reference materials. Claim 19: The method according to claim
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1, wherein the corresponding reference materials comprise image files of physical reference materials. Claim 13: The method according to claim 1, wherein the client specific financial files and corresponding reference materials comprise tax filer specific tax files and image files. Claim 14: The method according to claim 13, further comprising loading onto the	wherein the corresponding reference materials comprise image files of physical reference materials. Claim 14: The method according to claim 1, wherein the client specific financial files and corresponding reference materials comprise tax filer specific tax files and image files. Claim 15: The method according to claim 14, further comprising loading onto the	Claim 18: The method according to claim 1, wherein the corresponding reference materials comprise image files of physical reference materials. Claim 19: The method according to claim 1, wherein the ultimate client specific financial files and corresponding reference materials comprise tax filer specific tax files and image files. Claim 20: The method according to claim 19, further comprising loading onto the
1, wherein the corresponding reference materials comprise image files of physical reference materials. Claim 13: The method according to claim 1, wherein the client specific financial files and corresponding reference materials comprise tax filer specific tax files and image files. Claim 14: The method according to claim 13, further comprising loading onto the remotely accessible part of the host	wherein the corresponding reference materials comprise image files of physical reference materials. Claim 14: The method according to claim 1, wherein the client specific financial files and corresponding reference materials comprise tax filer specific tax files and image files. Claim 15: The method according to claim 14, further comprising loading onto the remotely accessible part of the host	Claim 18: The method according to claim 1, wherein the corresponding reference materials comprise image files of physical reference materials. Claim 19: The method according to claim 1, wherein the ultimate client specific financial files and corresponding reference materials comprise tax filer specific tax files and image files. Claim 20: The method according to claim 19, further comprising loading onto the remotely accessible part of the host
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Claim 17: The method according claim 16, wherein the direct service provider	Claim 18: The method according claim 17, wherein the direct service provider	Claim 23: The method according claim 22, wherein the direct service provider
comprises an accounting firm.	comprises an accounting firm.	comprises a CPA firm.
Claim 18: The method according to claim	Claim 19: The method according to claim	Claim 24: The method according to claim
16, wherein the supporting	17, wherein the supporting	23, wherein the supporting
documentation comprises the last season	documentation comprises the last season	documentation comprises the last season
tax return as filed, receipts, and summary	tax return as filed, receipts, and summary	tax return as filed, receipts, and summary
information regarding finances of the tax	information regarding finances of the tax	information regarding finances of the tax
filer.	filer.	filer.
Claim 19: The method according to claim	Claim 20: The method according to claim	Claim 25: The method according to claim
18, further comprising the given direct	19, further comprising the given direct	24, further comprising the given direct
service provider setting up a tax file	service provider setting up a tax file	service provider setting up a tax file
compatible with a given tax software	compatible with a given tax software	compatible with a given tax software
package, and rendering the supporting	package, and rendering the supporting	package, and rendering the supporting
documentation electronic.	documentation electronic.	documentation electronic.
Claim 20: The method according to claim		Claim 26: The method according to claim
19, wherein rendering the supporting		25, wherein rendering the supporting
documentation electronic comprises		documentation electronic comprises
scanning supporting documents into		scanning supporting documents into
image files.		image files.

Claim 1 of the instant application discloses a financial services outsourcing method for facilitating outsourcing of tax return preparation services. The copending applications both disclose a financial services outsourcing method that reads on the instant application. It is obvious that tax preparation services are financial services. Claims 2-20 of the instant application are identical to claims in the copending applications as detailed in the table above.

Furthermore, there is no apparent reason why applicant would be prevented from presenting claims corresponding to those of the instant application in the other copending application. See *In re Schneller*, 397 F.2d 350, 158 USPQ 210 (CCPA 1968). See also MPEP § 804.

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Conclusion

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Faris Almatrahi whose telephone number is (571) 270-3326. The examiner can normally be reached on Monday to Thursday 8AM-4:30PM.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Akm Ullah can be reached on (571) 272-2361. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see http://pair-direct.uspto.gov. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

Faris Almatrahi Examiner Art Unit 4137

FA

AKM ULLAH
SUPERVISORY PATENT EXAMINER